

EXHIBIT B

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor Delphi Mechatronic Systems, Inc.		Case Number 05-44567
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Sumida America Inc.		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: c/o Jason Metnick Masuda, Funai, Eifert & Mitchell, Ltd. 203 N. LaSalle St., Suite 2500 Chicago, IL 60601 Telephone number: (312) 245-7500		
Account or other number by which creditor identifies debtor: Delphi Mechatronic System		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
2. Date debt was incurred: 9/12/05, 9/20/05, 9/25/05, 9/28/05, 9/29/05		3. If court judgment, date obtained: _____
4. Total Amount of Claim at Time Case Filed: \$ <u>2,000.00</u> <div style="text-align: center;">(unsecured) (secured) (priority) (Total)</div> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>
6. Unsecured Nonpriority Claim \$ <u>2,000.00</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 7/17/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Jason M. Metnick - attorney in fact	

SUMIDA AMERICA INC.

1701 GOLF ROAD, TOWER 1, SUITE 1108
ROLLING MEADOWS, IL 60008-4227 USA
Tel: 847 545-6700 Fax: 847 545-6720

Remit to: SUMIDA AMERICA INC.

135 S. LASALLE ST., DEPT 5234
CHICAGO, IL 60674-5234, USA
Wires to: LASALLE BANK NA, CHICAGO, IL
ACCT 5800360346 ABA 071000505
INTL SWIFT #LASUS44

Bill To: DELPHI MECHATRONIC SYSTEM
615 ELCA LANE, SUITE A
ATTN: ACCOUNTS PAYABLE
BROWNSVILLE, TX 77821
USA

Ship To: DELPHI MECHATRONIC SYSTEM
615 ELCA LANE, SUITE A
ATTN: ACCOUNTS PAYABLE
BROWNSVILLE, TX 77821
USA

Sales Invoice

Invoice No.	25005837
Date	09/12/2005
Packing List No	020050912003-1
Purchase Order No	9571-047063
Customer No	31264
Sales Order No	503000122
Location	08
FOB	

Line	Part Number / Description	Customer Part Number	Quantity Ordered	Quantity Shipped	Tax	Unit Price	Extended Amount
280	CD75-221KC CD75 S-074-0397 4720-0202 Country of Origin: China	12766-4 HCode: 8504.50.8000	87000	500		0.50000	250.00
Special Instructions UPS GRD A/C #773-808							
TAX Shipping/Handling 0.00 Total 250.00 USD							

End of Sales Invoice

Payment Terms 30 DAYS AFTER INVOICE DATE	Salesperson MID AMERICA DIRECT	Carrier UPS GRD FRT COLLECT	Tracking AWB# 1239826E0360760843	Ship Date 09/12/2005
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SUMIDA AMERICA INC.

1701 GOLF ROAD, TOWER 1, SUITE 1108
ROLLING MEADOWS, IL 60008-4227 USA
Tel: 847 545-6700 Fax: 847 545-6720

Remit to: SUMIDA AMERICA INC.

135 S. LASALLE ST., DEPT 5234
CHICAGO, IL 60674-5234, USA
LASALLE BANK NA, CHICAGO, IL
ACCT 5800360348, ABA 071000505
INT'L SWIFT #LASUS44

Bill To: DELPHI MECHATRONIC SYSTEM
615 ELICA LANE, SUITE A
ATTN: ACCOUNTS PAYABLE
BROWNSVILLE, TX 78521
USA

Ship To: DELPHI MECHATRONIC SYSTEM
615 ELICA LANE, SUITE A
ATTN: ACCOUNTS PAYABLE
BROWNSVILLE, TX 78521
USA

Sales Invoice

Invoice No.	25006304
Date 09/28/2005	Page 1
Packing List No	02050928000-1
Purchase Order No	9571-047053
Customer No	31264
Sales Order No	803000122
Location	FOB

Line	Part Number / Description	Customer Part Number	Quantity Ordered	Quantity Shipped	Tax	Unit Price	Extended Amount
280	CD75-221KC CD75 S-074-0397 4720-0202 Country of Origin: China	12766-4 HCode: 8504.50.8000	87000	1000		0.50000	500.00
Special Instructions UPS GRD A/C #773-808							
End of Sales Invoice							
TAX Shipping/Handling 0.00							Total 500.00 USD

Payment Terms 30 DAYS AFTER INVOICE DATE	Salesperson MID AMERICA DIRECT	Carrier SEE SPEC INSTRUCT	Tracking AMB# 123982650362338668	Ship Date 09/28/2005
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SUMIDA AMERICA INC.

1701 GOLF ROAD, TOWER 1, SUITE 1108
ROLLING MEADOWS, IL 60008-4227 USA
Tel: 847 545-6700 Fax: 847 545-6720

Remit to: SUMIDA AMERICA INC.
135 S. LASALLE ST., DEPT 5034
CHICAGO, IL 60674-5234, USA
Wires to: LASALLE BANK NA, CHICAGO, IL
ACCT 5800360348, ABA 071000505
INT'L SWIFT #LASUS44

Bill To: DELPHI MECHATRONIC SYSTEM
615 ELCA LANE, SUITE A
ATTN: ACCOUNTS PAYABLE
BROWNSVILLE, TX 78521
USA

Ship To: DELPHI MECHATRONIC SYSTEM
615 ELCA LANE, SUITE A
ATTN: ACCOUNTS PAYABLE
BROWNSVILLE, TX 78521
USA

Sales Invoice

Invoice No.	25006050
Date	09/20/2005
Packing List No	020050919001-3
Purchase Order No	31264
Customer No	31264
Sales Order No	503000122
Location No	08
FOB	

Line	Part Number / Description	Customer Part Number	Quantity Ordered	Quantity Shipped	Tax	Unit Price	Extended Amount
280	CD75-221KC CD75 S-074-0397 4720-0202 Country of Origin: China	12766-4 HCode: 8504.50.8000	87000	1000		0.50000	500.00
Special Instructions UPS GRD A/C #773-808							
End of Sales Invoice							
TAX Shipping/Handling 0.00							Total 500.00 USD

Payment Terms 30 DAYS AFTER INVOICE DATE	Salesperson MID AMERICA DIRECT	Carrier UPS GRD FRT COLLECT	Tracking AWA# 1239826E0360069159	Ship Date 09/19/2005
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Sales Invoice

End of Sales Invoice

Sumida America Inc.
Pre October 8, 2005 Accounts Receivable
Due from Delphi
April 27, 2006

Code	Name	Customer Order	Type	Document	Doc Date	Ccy	Invoice HC	Balance HC
31264	DELPHI MECHATRONIC SYSTEM	9571-047063	SAR	25005837	9/12/2005	USD	250.00	250.00
31264	DELPHI MECHATRONIC SYSTEM	9571-047063	SAR	25006050	9/20/2005	USD	500.00	500.00
31264	DELPHI MECHATRONIC SYSTEM	9571-047063	SAR	25006185	9/25/2005	USD	250.00	250.00
31264	DELPHI MECHATRONIC SYSTEM	9571-047063	SAR	25006304	9/28/2005	USD	500.00	500.00
31264	DELPHI MECHATRONIC SYSTEM	9571-047063	SAR	25006349	9/29/2005	USD	500.00	500.00
TOTAL								2,000.00

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